



3014 (02-09-04)

ANNUAL REPORT

OF

Name: CASHTON MUNICIPAL ELECTRIC AND WATER UTILITY

Principal Office: 811 MAIN STREET
P.O. BOX 188
CASHTON, WI 54619

For the Year Ended: DECEMBER 31, 2000

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I BETH HEMMERBACH of
(Person responsible for accounts)

_____, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/24/2001
(Date)

CLERK-TREASURER _____
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CASHTON MUNICIPAL ELECTRIC AND WATER UTILITY

Utility Address: 811 MAIN STREET

P.O. BOX 188

CASHTON, WI 54619

When was utility organized? 1/1/1909

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: BETH HEMMERSBACH

Title: VILLAGE CLERK

Office Address:

811 MAIN STREET

P.O. BOX 188

CASHTON, WI 54619

Telephone: (608) 654 - 7828

Fax Number: (608) 654 - 7983

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: JOHN E VIG

Title: PARTNER IN CHARGE

Office Address: VIG & ASSOCIATES

117 WEST COURT STREET

VIROQUA, WI 54665

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

E-mail Address:

President, chairman, or head of utility commission/board or committee:

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: JOHN E VIG**Title:** PARTNER IN CHARGE**Office Address:** VIG & ASSOCIATES
117 WEST COURT STREET
VIROQUA, WI 54665**Telephone:** (608) 637 - 2082**Fax Number:** (608) 637 - 3021**E-mail Address:****Date of most recent audit report:****Period covered by most recent audit:** 1/1/2000 TO 12/31/2000

Names and titles of utility management including manager or superintendent:

Name: JOHN HAUSER**Title:** UTILITY SUPERVISOR**Office Address:**
709 MAIN STREET
P.O. BOX 188
CASHTON, WI 54619**Telephone:** (608) 654 - 5160**Fax Number:** (608) 654 - 7383**E-mail Address:**

Name of utility commission/committee: CASHTON BOARD OF TRUSTEES

Names of members of utility commission/committee:ROBERT AMUNDSON, TRUSTEE
BARBARA BARGABOS, TRUSTEE
GERALD EDDY, PRESIDENT
GREGORY GEIER, TRUSTEE
BETH HEMMERSBACH, CLERK-TREASURER
HENRIETTA LEWIS, TRUSTEE
LEVI MILLER, TRUSTEE
STEVEN TRESCHER, TRUSTEE

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone: () -

Fax Number: () -

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	535,757	524,529	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	417,085	366,435	2
Depreciation Expense (403)	65,387	63,735	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	46,730	45,826	5
Total Operating Expenses	529,202	475,996	
Net Operating Income	6,555	48,533	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	6,555	48,533	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	18,997	16,288	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	18,997	16,288	
Total Income	25,552	64,821	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	158	13
Total Miscellaneous Income Deductions	0	158	
Income Before Interest Charges	25,552	64,663	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	254	494	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	254	494	
Net Income	25,298	64,169	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,462,062	1,397,893	20
Balance Transferred from Income (433)	25,298	64,169	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,487,360	1,462,062	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON TEMPORARY CASH INVESTMENTS	18,997	5
Total (Acct. 419):	18,997	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	138,174	397,583	0	0	535,757	1
Less: interdepartmental sales	0	9,372	0	0	9,372	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	138,174	388,211	0	0	526,385	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	19,309		19,309	1
Electric operating expenses	54,620		54,620	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	73,929	0	73,929	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,085,458	2,011,815	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	989,937	922,032	2
Net Utility Plant	1,095,521	1,089,783	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	82,185	95,427	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	82,185	95,427	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	131,447	149,797	8
Temporary Cash Investments (132)	306,088	273,573	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	59,168	45,378	11
Other Accounts Receivable (143)	2,534	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	54,678	57,567	14
Materials and Supplies (150)	46,608	41,094	15
Prepayments (165)	2,760	2,403	16
Other Current and Accrued Assets (170)	914	1,210	17
Total Current and Accrued Assets	604,197	571,022	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	14,924	29,849	20
Total Deferred Debits	14,924	29,849	
Total Assets and Other Debits	1,796,827	1,786,081	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	118,513	118,513	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,487,360	1,462,062	23
Total Proprietary Capital	1,605,873	1,580,575	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	4,307	26
Total Long-Term Debt	0	4,307	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	30,261	45,204	28
Payables to Municipality (233)	2,945	2,876	29
Customer Deposits (235)	195	195	30
Taxes Accrued (236)	41,075	39,967	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	521		33
Total Current and Accrued Liabilities	74,997	88,242	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	115,957	112,957	41
Total Liabilities and Other Credits	1,796,827	1,786,081	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	1,024,898	0	0	1,060,560	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	1,024,898	0	0	1,060,560	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	197,688	0	0	792,249	10
Total Accumulated Provision	197,688	0	0	792,249	
Net Utility Plant	827,210	0	0	268,311	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	175,492	746,540			922,032	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	20,428	44,959			65,387	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,048				2,048	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage		1,500			1,500	10
Other credits (specify):						11
					0	12
Total credits	22,476	46,459	0	0	68,935	13
Debits during year						14
Book cost of plant retired	280	750			1,030	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	280	750	0	0	1,030	19
Balance End of Year	197,688	792,249	0	0	989,937	20
Composite Depreciation Rate?	Yes	Yes				21
If yes, what is the rate?	2.20%	4.43%				22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation	1,136				1,136	728	1
Other			40,367		40,367	35,168	2
Total Electric Utility					41,503	35,896	

Account	Total End of Year	Amount Prior Year	
Electric utility total	41,503	35,896	1
Water utility	5,105	5,198	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	46,608	41,094	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE	0	0	0	1
Total			0	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	118,513	1
Changes during year (explain):		
NONE		2
Balance end of year	118,513	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
CAPITAL LEASE	12/26/1996	12/26/2000	5.90%	0	1
Total for Account 224				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	39,967	1
Accruals:		
Charged water department expense	25,314	2
Charged electric department expense	21,416	3
Charged sewer department expense	815	4
Other (explain):		
NONE		5
Total Accruals and other credits	47,545	
Taxes paid during year:		
County, state and local taxes	39,967	6
Social Security taxes	5,585	7
PSC Remainder Assessment	648	8
Other (explain):		
WI gross receipts tax	133	9
MEUW Special assesment	104	10
Total payments and other debits	46,437	
Balance end of year	41,075	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
CAPITAL LEASE PAYABLE	0	254	254	0	3
Subtotal	0	254	254	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	254	254	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	112,577	380	0	0	0	112,957	1
Add credits during year:							
For Services	3,000					3,000	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	115,577	380	0	0	0	115,957	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	55,532					55,532	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
INV IN MUNICIPALITY-SEWER PLANT	38,301	1
INVESTMENT IN SEWER - BALANCE BEING RETIRED ON A LT BASIS	43,884	2
Total (Acct. 123):	82,185	
Other Investments (124):		
NONE		3
Total (Acct. 124):	0	
Special Funds (125):		
NONE		4
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	9,984	6
Electric	49,184	7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	59,168	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
DAIRYLAND POWER - GENERATING	1,086	12
WATER HOOKUPS	1,000	13
MISCELLANEOUS	448	14
Total (Acct. 143):	2,534	
Receivables from Municipality (145):		
DUE FROM SEWER -W/S ALLOCATION	5,359	15
DUE FROM GENERAL - PUBLIC FIRE PROTECTION	49,019	16
DUE FROM GENERAL - OVERPAYMENT	300	17
Total (Acct. 145):	54,678	
Prepayments (165):		
PREPAID INSURANCE	2,760	18
Total (Acct. 165):	2,760	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Other Deferred Debits (183):		
CYLINDER CHARGES ON GENERATOR	14,924	20
Total (Acct. 183):	14,924	
Payables to Municipality (233):		
DUE TO GENERAL-PENSION EXPENSE	2,945	21
Total (Acct. 233):	2,945	
Other Deferred Credits (253):		
NONE		22
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,022,857	1,017,779	0	0	2,040,636	1
Materials and Supplies	5,151	38,699	0	0	43,850	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	186,590	769,394	0	0	955,984	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	114,077	380	0	0	114,457	6
Other (specify):						
NONE					0	7
Average Net Rate Base	727,341	286,704	0	0	1,014,045	
Net Operating Income						
Net Operating Income	38,622	(32,067)	0	0	6,555	8
Net Operating Income as a percent of						
Average Net Rate Base	5.31%	-11.18%	N/A	N/A	0.65%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	118,513	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,474,711	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,593,224	
Net Income		
Net Income	25,298	5
Percent Return on Proprietary Capital	1.59%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

None

2. Leaseholder changes.

None

3. Extensions of service.

None

4. Estimated changes in revenues due to rate changes.

None

5. Obligations incurred or assumed, excluding commercial paper.

None

6. Formal proceedings with the Public Service Commission.

The utility filed an application for an electric rate increase in December 2000.

7. Any additional matters.

The Electric Utility acquired the substation from its wholesale power supplier in 2000 and upgraded the unit.

Subsequent to year end, the Electric Utility suffered a fire in the powerhouse and lost one of it's diesel generating units.

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-19)

A/C 183 - In 1998, the village repaired cracked cylinder heads in its internal combustion engines used in power generation. On January 14, 1999, the PSC authorized the utility to defer these expenses as extraordinary, per PSC's statement of position 94-01.

Signature Page (Page ii)

(Vig & Associates LLC Letterhead)

To the President and Village Board
of the Village of Cashton
Cashton, Wisconsin 54619

We have compiled the balance sheets of the Village of Cashton Municipal Electric and Water Utility as of December 31, 2000 and 1999, and the related statements of income and retained earnings for the years then ended, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplementary information referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements and the supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, the financial statements and supplementary information are not designed for those who are not informed about such differences.

Vig & Associates LLC
March 24, 2001

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

September 13, 2001

Ms. Beth Hemmersbach, Village Clerk
Cashton Municipal Electric and Water Utility
811 Main Street
P.O. Box 188
Cashton, WI 54619-0188

2000 Analytical Review DWCCA-970-ELE

Dear Ms. Hemmersbach:

The Public Service Commission staff has completed its analytical review of your 2000 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. You did a good job completing your annual report. We are closing the review of your 2000 annual report.

Thank you for your efforts in preparing your 2000 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tm:w:\compl\Analytical Reviews\2000 analytical review letters\no prob
CEM.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	134,058	1
Total Sales of Water	134,058	
Other Operating Revenues		
Forfeited Discounts (470)	541	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	3,575	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	4,116	
Total Operating Revenues	138,174	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	5,625	8
Pumping Expenses (620-625)	10,586	9
Water Treatment Expenses (630-635)	1,302	10
Transmission and Distribution Expenses (640-655)	15,050	11
Customer Accounts Expenses (901-904)	664	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	24,481	14
Total Operation and Maintenance Expenses	57,708	
Other Operating Expenses		
Depreciation Expense (403)	20,428	15
Amortization Expense (404-407)		16
Taxes (408)	21,416	17
Total Other Operating Expenses	41,844	
Total Operating Expenses	99,552	
NET OPERATING INCOME	38,622	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	420	16,133	63,043	4
Commercial	60	5,550	15,835	5
Industrial				6
Total Metered Sales to General Customers (461)	480	21,683	78,878	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		49,019	8
Other Sales to Public Authorities (464)	14	1,604	6,161	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	495	23,287	134,058	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	49,019	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	49,019	
Forfeited Discounts (470):		
Customer late payment charges	541	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	541	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,496	10
Other (specify):		
RECONNECTS, ETC.	1,079	11
Total Other Water Revenues (474)	3,575	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	2,416	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)	3,209	4
Total Source of Supply Expenses	5,625	
PUMPING EXPENSES		
Operation Labor (620)		5
Fuel for Power Production (621)	9,372	6
Fuel or Power Purchased for Pumping (622)		7
Operation Supplies and Expenses (623)	1,214	8
Maintenance of Pumping Plant (625)		9
Total Pumping Expenses	10,586	
WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)	1,302	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	1,302	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)		14
Operation Supplies and Expenses (641)		15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,330	16
Maintenance of Mains (651)	6,612	17
Maintenance of Services (652)	2,698	18
Maintenance of Meters (653)	4,124	19
Maintenance of Hydrants (654)	286	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	15,050	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	664	22
Accounting and Collecting Labor (902)		23
Supplies and Expenses (903)		24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	664	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	6,093	27
Office Supplies and Expenses (921)	4,922	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	1,845	30
Property Insurance (924)	1,927	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	9,469	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	225	35
Transportation Expenses (933)		36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	24,481	
Total Operation and Maintenance Expenses	57,708	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		20,605	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		815	2
Net property tax equivalent		19,790	
Social Security		1,459	3
PSC Remainder Assessment		167	4
Other (specify): NONE			5
Total tax expense		21,416	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Monroe				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.220856				3
County tax rate	mills		6.699413				4
Local tax rate	mills		7.057684				5
School tax rate	mills		14.500862				6
Voc. school tax rate	mills		2.588003				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		31.066818				10
Less: state credit	mills		2.243957				11
Net tax rate	mills		28.822861				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.057684				14
Combined School Tax Rate	mills		17.088865				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		24.146549				17
Total Tax Rate	mills		31.066818				18
Ratio of Local and School Tax to Total	dec.		0.777246				19
Total tax net of state credit	mills		28.822861				20
Net Local and School Tax Rate	mills		22.402443				21
Utility Plant, Jan. 1	\$	1,020,816	1,020,816				22
Materials & Supplies	\$	5,198	5,198				23
Subtotal	\$	1,026,014	1,026,014				24
Less: Plant Outside Limits	\$	10,360	10,360				25
Taxable Assets	\$	1,015,654	1,015,654				26
Assessment Ratio	dec.		0.905573				27
Assessed Value	\$	919,749	919,749				28
Net Local & School Rate	mills		22.402443				29
Tax Equiv. Computed for Current Year	\$	20,605	20,605				30
Tax Equivalent per 1994 PSC Report	\$	17,099					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	20,605					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	726		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	51,188		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	51,914	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	5,929		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	53,239		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	59,168	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	345		23
Total Water Treatment Plant	345	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	500		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			726	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			51,188	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	51,914	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			5,929	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			53,239	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	59,168	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			345	23
Total Water Treatment Plant	0	0	345	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			500	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	26,075		26
Transmission and Distribution Mains (343)	624,675		27
Fire Mains (344)	0		28
Services (345)	91,468	3,000	29
Meters (346)	40,167	1,362	30
Hydrants (348)	101,758		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	884,643	4,362	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	3,056		35
Computer Equipment (391.1)	2,936		36
Transportation Equipment (392)	13,902		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	4,852		44
Other Tangible Property (399)	0		45
Total General Plant	24,746	0	
Total utility plant in service directly assignable	1,020,816	4,362	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,020,816	4,362	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			26,075 26
Transmission and Distribution Mains (343)			624,675 27
Fire Mains (344)			0 28
Services (345)			94,468 29
Meters (346)	280		41,249 30
Hydrants (348)			101,758 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	280	0	888,725
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			3,056 35
Computer Equipment (391.1)			2,936 36
Transportation Equipment (392)			13,902 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			4,852 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	24,746
Total utility plant in service directly assignable	280	0	1,024,898
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	280	0	1,024,898

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,989	1,989	1
February			2,173	2,173	2
March			1,875	1,875	3
April			1,984	1,984	4
May			2,265	2,265	5
June			2,437	2,437	6
July			2,758	2,758	7
August			2,425	2,425	8
September			1,557	1,557	9
October			2,473	2,473	10
November			3,504	3,504	11
December			2,252	2,252	12
Total for year	0	0	27,692	27,692	
Less: Measured or estimated water used in main flushing and water treatment during year				300	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				27,392	16
Less: Water sold				23,287	17
Losses and unaccounted for				4,105	18
Percent unaccounted for to the nearest whole percent (%)				15%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss: fixed major leaks					20
Maximum gallons pumped by all methods in any one day during reporting year				243	21
Date of maximum: 7/14/2000					22
Cause of maximum: leak in system					23
Minimum gallons pumped by all methods in any one day during reporting year				34	24
Date of minimum: 4/17/2000					25
Total KWH used for pumping for the year				115,776	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
CREMER STREET	4	852	12	432,000	Yes	1
BRODY STREET	5	860	12	432,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	4	5		1
Location	CREMER STREET	BRODY STREET		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	WORTHINGTON	PEERLESS		5
Year Installed	1960	1968		6
Type	SUBMERSIBLE	SUBMERSIBLE		7
Actual Capacity (gpm)	300	300		8
Pump Motor or Standby Engine Mfr	GE	FRANKLIN		10
Year Installed	1960	1994		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	75	75		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	CREMER STREET		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1919		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	100		10
Total capacity in gallons	80,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		13
			14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		15
			16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		20
			21
			22
Is a corrosion control chemical used (yes, no)?	N		23
			24
Is water fluoridated (yes, no)?	N		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	T	2.000	177	0	0	0	177
M	T	4.000	1,235	0	0	0	1,235
M	T	6.000	36,117	0	0	0	36,117
M	T	8.000	2,843	0	0	0	2,843
Total Within Municipality			40,372	0	0	0	40,372
Total Utility			40,372	0	0	0	40,372

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	452	6	0	0	458	1	1
M	1.000	9	0	0	0	9		2
M	2.000	5	0	0	0	5		3
M	4.000	5	0	0	0	5		4
M	6.000	2	0	0	0	2		5
Total Utility		473	6	0	0	479	1	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	486	12	8	0	490	34	1
1.000	10	0	0	2	12	0	2
1.500	3	0	0	0	3	0	3
2.000	7	0	0	(1)	6	1	4
4.000	2	0	0	0	2	0	5
6.000	2	0	0	0	2	0	6
Total:	510	12	8	1	515	35	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	420	49	0	6	0	15	490	1
1.000	0	7	0	3	0	2	12	2
1.500	0	2	0	0	0	1	3	3
2.000	0	2	0	3	0	1	6	4
4.000	0	0	0	1	1	0	2	5
6.000	0	0	0	1	1	0	2	6
Total:	420	60	0	14	2	19	515	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	78				78	2
Total Fire Hydrants	78	0	0	0	78	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	78
Number of distribution system valves end of year:	110
Number of distribution valves operated during year:	110

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-16)

Additions were financed through customer contributions.

Meters (Page W-17)

Adjustments needed to correct property records.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	392,181	1
Total Sales of Electricity	392,181	
Other Operating Revenues		
Forfeited Discounts (450)	1,934	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	823	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	2,645	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	5,402	
Total Operating Revenues	397,583	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	265,732	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	25,354	11
Customer Accounts Expenses (901-904)	1,074	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	67,217	14
Total Operation and Maintenance Expenses	359,377	
Other Expenses		
Depreciation Expense (403)	44,959	15
Amortization Expense (404-407)		16
Taxes (408)	25,314	17
Total Other Expenses	70,273	
Total Operating Expenses	429,650	
NET OPERATING INCOME	(32,067)	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	1,934	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	1,934	
Miscellaneous Service Revenues (451):		
NONE		3
Total Miscellaneous Service Revenues (451)	0	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE RENTAL	823	5
Total Rent from Electric Property (454)	823	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
GENERATING DEMAND PAYMENTS	1,772	7
FIRE PROTECTION	86	8
RECONNECT FEES	120	9
MISCELLANEOUS	667	10
Total Other Electric Revenues (456)	2,645	
Amortization of Construction Grants (457):		
NONE		11
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)	12,792	11
Fuel (539)	20,792	12
Operation Supplies and Expenses (540)	5,383	13
Maintenance of Other Power Production Plant (543)	29,234	14
Total Other Power Generation Expenses	68,201	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	193,985	15
Other Expenses (546)	3,546	16
Total Other Power Supply Expenses	197,531	
Total Power Production Expenses	265,732	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		19
Total Transmission Expenses	<u>0</u>	
DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)		20
Line and Station Labor (561)		21
Line and Station Supplies and Expenses (562)		22
Street Lighting and Signal System Expenses (565)		23
Meter Expenses (566)	404	24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)		26
Maintenance of Structures and Equipment (571)	4,579	27
Maintenance of Lines (572)	6,017	28
Maintenance of Line Transformers (573)	834	29
Maintenance of Street Lighting and Signal Systems (574)	4,931	30
Maintenance of Meters (575)	546	31
Maintenance of Miscellaneous Distribution Plant (576)	8,043	32
Total Distribution Expenses	<u>25,354</u>	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	1,074	33
Accounting and Collecting Labor (902)		34
Supplies and Expenses (903)		35
Uncollectible Accounts (904)		36
Total Customer Accounts Expenses	<u>1,074</u>	
SALES EXPENSES		
Sales Expenses (910)		37
Total Sales Expenses	<u>0</u>	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	10,258	38
Office Supplies and Expenses (921)	6,236	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	3,170	41
Property Insurance (924)	4,339	42
Injuries and Damages (925)		43
Employee Pensions and Benefits (926)	19,986	44
Regulatory Commission Expenses (928)	1,918	45
Miscellaneous General Expenses (930)	2,079	46
Transportation Expenses (933)	19,231	47
Maintenance of General Plant (935)		48
Total Administrative and General Expenses	67,217	
Total Operation and Maintenance Expenses	359,377	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		20,470	1
Social Security		4,126	2
Wisconsin Gross Receipts Tax		133	3
PSC Remainder Assessment		481	4
Other (specify): MEUW SPECIAL ASSESSMENT		104	5
Total tax expense		25,314	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Monroe				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.220856				3
County tax rate	mills		6.699413				4
Local tax rate	mills		7.057684				5
School tax rate	mills		14.500862				6
Voc. school tax rate	mills		2.588003				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		31.066818				10
Less: state credit	mills		2.243957				11
Net tax rate	mills		28.822861				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.057684				14
Combined School Tax Rate	mills		17.088865				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		24.146549				17
Total Tax Rate	mills		31.066818				18
Ratio of Local and School Tax to Total	dec.		0.777246				19
Total tax net of state credit	mills		28.822861				20
Net Local and School Tax Rate	mills		22.402443				21
Utility Plant, Jan. 1	\$	974,999	974,999				22
Materials & Supplies	\$	35,896	35,896				23
Subtotal	\$	1,010,895	1,010,895				24
Less: Plant Outside Limits	\$	1,854	1,854				25
Taxable Assets	\$	1,009,041	1,009,041				26
Assessment Ratio	dec.		0.905573				27
Assessed Value	\$	913,760	913,760				28
Net Local & School Rate	mills		22.402443				29
Tax Equiv. Computed for Current Year	\$	20,470	20,470				30
Tax Equivalent per 1994 PSC Report	\$	17,933					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	20,470					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
Total Intangible Plant	0	0
STEAM PRODUCTION PLANT		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
Total Steam Production Plant	0	0
HYDRAULIC PRODUCTION PLANT		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
Total Hydraulic Production Plant	0	0
OTHER PRODUCTION PLANT		
Land and Land Rights (340)	2,900	18
Structures and Improvements (341)	36,282	19
Fuel Holders, Producers and Accessories (342)	23,246	20
Prime Movers (343)	159,646	21
Generators (344)	94,008	22
Accessory Electric Equipment (345)	49,379	23
Miscellaneous Power Plant Equipment (346)	0	24
Total Other Production Plant	365,461	0
TRANSMISSION PLANT		
Land and Land Rights (350)	0	25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
STEAM PRODUCTION PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Boiler Plant Equipment (312)			0	6
Engines and Engine Driven Generators (313)			0	7
Turbogenerator Units (314)			0	8
Accessory Electric Equipment (315)			0	9
Miscellaneous Power Plant Equipment (316)			0	10
Total Steam Production Plant	0	0	0	
HYDRAULIC PRODUCTION PLANT				
Land and Land Rights (330)			0	11
Structures and Improvements (331)			0	12
Reservoirs, Dams and Waterways (332)			0	13
Water Wheels, Turbines and Generators (333)			0	14
Accessory Electric Equipment (334)			0	15
Miscellaneous Power Plant Equipment (335)			0	16
Roads, Railroads and Bridges (336)			0	17
Total Hydraulic Production Plant	0	0	0	
OTHER PRODUCTION PLANT				
Land and Land Rights (340)			2,900	18
Structures and Improvements (341)			36,282	19
Fuel Holders, Producers and Accessories (342)			23,246	20
Prime Movers (343)			159,646	21
Generators (344)			94,008	22
Accessory Electric Equipment (345)			49,379	23
Miscellaneous Power Plant Equipment (346)			0	24
Total Other Production Plant	0	0	365,461	
TRANSMISSION PLANT				
Land and Land Rights (350)				0 25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0	16,000	35
Station Equipment (362)	6,314	50,391	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	54,071	14,236	38
Overhead Conductors and Devices (365)	106,836		39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	112,567		41
Line Transformers (368)	58,883		42
Services (369)	32,350	1,800	43
Meters (370)	32,379	1,209	44
Installations on Customers' Premises (371)	245		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	27,453		47
Total Distribution Plant	431,098	83,636	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	41,957		49
Office Furniture and Equipment (391)	3,828		50
Computer Equipment (391.1)	2,935		51
Transportation Equipment (392)	83,442		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	0		54
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	16,258		56
Communication Equipment (397)	0		57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			16,000 35
Station Equipment (362)			56,705 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			68,307 38
Overhead Conductors and Devices (365)			106,836 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			112,567 41
Line Transformers (368)			58,883 42
Services (369)			34,150 43
Meters (370)	750		32,838 44
Installations on Customers' Premises (371)			245 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			27,453 47
Total Distribution Plant	750	0	513,984
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			41,957 49
Office Furniture and Equipment (391)			3,828 50
Computer Equipment (391.1)			2,935 51
Transportation Equipment (392)			83,442 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			16,258 56
Communication Equipment (397)			0 57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	18,520	2,675	58
Other Tangible Property (399)	11,500		59
Total General Plant	178,440	2,675	
Total utility plant in service directly assignable	974,999	86,311	
<u>Common Utility Plant Allocated to Electric Department</u>	<u>0</u>		60
 Total utility plant in service	 974,999	 86,311	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			21,195 58
Other Tangible Property (399)			11,500 59
Total General Plant	0	0	181,115
Total utility plant in service directly assignable	750	0	1,060,560
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	750	0	1,060,560

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned	
	Net Additions During Year (b)	Total End of Year (c)
Primary Distribution System Voltage(s) -- Urban		
2.4/4.16 kV (4kV)		7.92
7.2/12.5 kV (12kV)		
14.4/24.9 kV (25kV)		
Other:		
3 PHASE 2.4/4.16 KV		3.58
UNDERGROUND 2.4 4.16 KV		3.89
Primary Distribution System Voltage(s) -- Rural		
2.4/4.16 kV (4kV)		0.50
7.2/12.5 kV (12kV)		
14.4/24.9 kV (25kV)		
Other:		
NONE		
Transmission System		
34.5 kV		
69 kV		
115 kV		
138 kV		
Other:		
NONE		

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
Total	0 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
Total	0 9
Customers served at other than rural rates:	10
Farm	3 11
Nonfarm	2 12
Total	5 13
Total customers on rural lines at end of year	5 14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	1,480	Monday	01/24/2000	10:00	762
February	02	1,354	Thursday	02/17/2000	10:00	655
March	03	1,253	Monday	03/20/2000	12:00	631
April	04	1,194	Wednesday	04/19/2000	10:00	557
May	05	1,252	Monday	05/08/2000	11:00	567
June	06	1,217	Thursday	06/08/2000	15:00	561
July	07	1,386	Friday	07/14/2000	12:00	647
August	08	1,534	Friday	08/25/2000	15:00	683
September	09	1,484	Friday	09/01/2000	11:00	613
October	10	1,227	Monday	10/09/2000	09:00	599
November	11	1,311	Monday	11/20/2000	20:00	650
December	12	1,529	Friday	12/22/2000	10:00	754
Total		16,221				7,679

System Name DAIRYLAND POWER

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
60 minutes integrated	DAIRYLAND POWER

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating	161	5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	161	7
Purchases	7,679	8
Interchanges: In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling): Received		12
Delivered		13
Net	0	14
Total Source of Energy	7,840	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	7,432	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		20
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	7,432	24
Energy Losses:		25
Transmission Losses (if applicable)		26
Distribution Losses	408	27
Total Energy Losses	408	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	5.2041%	29
Total Disposition of Energy	7,840	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL	RG-1	450	3,731	1
Total Sales for Residential Sales		450	3,731	
Commercial & Industrial				
COMMERCIAL	CP-1	105	1,599	2
LARGE POWER	CP-2	7	1,839	3
MUNICIPAL	MP-1	8	116	4
Total Sales for Commercial & Industrial		120	3,554	
Public Street & Highway Lighting				
STREET LIGHTING & PRIVATE LIGHTS	MS-1	1	147	5
Total Sales for Public Street & Highway Lighting		1	147	
Sales for Resale				
NONE				6
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		571	7,432	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		208,761	(19,776)	188,985	1
0	0	208,761	(19,776)	188,985	
		95,477	(8,506)	86,971	2
5,192		103,627	(10,141)	93,486	3
		9,372		9,372	4
5,192	0	208,476	(18,647)	189,829	
		14,163	(796)	13,367	5
0	0	14,163	(796)	13,367	
				0	6
0	0	0	0	0	
5,192	0	431,400	(39,219)	392,181	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars (a)	(b)	(c)			
Name of Vendor	DAIRYLAND POWER				1
Point of Delivery	STATION				2
Type of Power Purchased (firm, dump, etc.)	NON FIRM				3
Voltage at Which Delivered	2400				4
Point of Metering	GENERATIN PLANT				5
Total of 12 Monthly Maximum Demands -- kW	16,221				6
Average load factor	64.8491%				7
Total Cost of Purchased Power	193,984				8
Average cost per kWh	0.0253				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	762				12
February	655				13
March	631				14
April	557				15
May	567				16
June	561				17
July	647				18
August	683				19
September	613				20
October	599				21
November	650				22
December	754				23
Total kWh (000)	7,679	0			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	161	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	1,534	7
Date and Hour of Such Maximum Demand	8/25/2000 15	8
Load Factor	0.0120	9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated	297	12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	49,917	15
Cost per kWh of Net Generation (\$)	310	16
Monthly Net Generation --- kWh (000): January	1	17
February	8	18
March	6	19
April	19	20
May	0	21
June	1	22
July	0	23
August	31	24
September	0	25
October	0	26
November	16	27
December	79	28
Total kWh (000)	161	29
Gas Consumed--Therms	19,534	30
Average Cost per Therm Burned (\$)	19,534.0000	31
Fuel Oil Consumed Barrels (42 gal.)	153	32
Average Cost per Barrel of Oil Burned (\$)	53.0100	33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	305	36
Average Cost per Gallon (\$)	4.2000	37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)	137.5800	54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
Name of Plant	BLANK			1
Unit Identification	STATION			2
Type of Generation	RECIP			3
kWh Net Generation (000)	161			4
Is Generation Metered or Estimated?	M			5
Is Exciter & Station Use Metered or Estimated?	M			6
60-Minute Maximum Demand--kW (est. if not meas.)	1,534			7
Date and Hour of Such Maximum Demand	8/25/2000 15			8
Load Factor	0.0120			9
Maximum Net Generation in Any One Day				10
Date of Such Maximum				11
Number of Hours Generators Operated	297			12
Maximum Continuous or Dependable Capacity--kW				13
Is Plant Owned or Leased?	O			14
Total Production Expenses	49,917			15
Cost per kWh of Net Generation (\$)	310.0435			16
Monthly Net Generation --- kWh (000): January	1			17
February	8			18
March	6			19
April	19			20
May	0			21
June	1			22
July	0			23
August	31			24
September	0			25
October	0			26
November	16			27
December	79			28
Total kWh (000)	161			29
Gas Consumed--Therms	19,534			30
Average Cost per Therm Burned (\$)	0.6500			31
Fuel Oil Consumed Barrels (42 gal.)	153			32
Average Cost per Barrel of Oil Burned (\$)	53.0100			33
Specific Gravity				34
Average BTU per Gallon				35
Lubricating Oil Consumed--Gallons	305			36
Average Cost per Gallon (\$)	4.2000			37
kWh Net Generation per Gallon of Fuel Oil	25			38
kWh Net Generation per Gallon of Lubr. Oil	528			39
Does plant produce steam for heating or other purposes in addition to elec. generation?				40
Coal consumed--tons (2,000 lbs.)				42
Average Cost per Ton (\$)				43
Kind of Coal Used				44
Average BTU per Pound				45
Water Evaporated--Thousands of Pounds				46
Is Water Evaporated, Metered or Estimated?				47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel				48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.				49
Based on Total Coal Used at Plant				50
Based on Coal Used Solely in Electric Generation				51
Average BTU per kWh Net Generation				52
Total Cost of Fuel (Oil and/or Coal)				53
per kWh Net Generation (\$)	0.1372			54

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							
Total							0
							1

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
CITYGENERA	4	1932	RECIP	FAIRBANK MORSE	300	450
CITYGENERA	5	1969	RECIP	FAIRBANK MORSE	700	1,600
CITYGENERA	3	1962	RECIP	FAIRBANK MORSE	300	690
Total						2,740
						3

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
Total				0	0	0	0	0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
1932	2,400	14	300	1	300	300
1969	2,400	113	1,140	1	1,190	1,190
1962	2,400	34	473	1	475	475
	Total	161	1,913	3	1,965	1,965

1

2

3

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	Village #1					1
Voltage--High Side	7,200					2
Voltage--Low Side	2,400					3
Num. Main Transformers in Operation	3					4
Capacity of Transformers in kVA	3,600					5
Number of Spare Transformers on Hand	1					6
15-Minute Maximum Demand in kW	2,240					7
Dt and Hr of Such Maximum Demand	08/25/2000					8
	15:00					9
Kwh Output	7,679					10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					14
	(h)	(i)	(j)	(k)	(l)	15
Name of Substation						16
Voltage--High Side						17
Voltage--Low Side						18
Num. of Main Transformers in Operation						19
Capacity of Transformers in kVA						20
Number of Spare Transformers on Hand						21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
						24
Kwh Output						25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	(n)	Utility Designation			(r)	28
		(o)	(p)	(q)		29
						30
Name of Substation						31
Voltage--High Side						32
Voltage--Low Side						33
Num. of Main Transformers in Operation						34
Capacity of Transformers in kVA						35
Number of Spare Transformers on Hand						36
15-Minute Maximum Demand in kW						37
Dt and Hr of Such Maximum Demand						38
						39
Kwh Output						40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	588	181	5,968	1
Acquired during year	18			2
Total	606	181	5,968	3
Retired during year	30			4
Sales, transfers or adjustments increase (decrease)	6			5
Number end of year	582	181	5,968	6
Number end of year accounted for as follows:				7
In customers' use	564	161	5,163	8
In utility's use				9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	18	20	805	12
Total end of year	582	181	5,968	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	100	146	87,039	1
Sodium Vapor	250	32	47,456	2
Total		178	134,495	
Ornamental				
NONE				3
Total		0	0	
Other				
NONE				4
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

A/C 539 - Increase due to increase in generation and increase in the cost of fuel in 2000.

A/C 543 - Increase due to additional expenses relating to sandblasting and repairs on the powerhouse in 2000.

A/C 933 - Increase due to additional expenses on bucket truck for labor and parts to repair telescoping bucket.

Electric Utility Plant in Service (Page E-06)

A/C 361 - Addition due to purchase of substation.

A/C 362 - Addition due to improvements in substation.

A/C 364 - Additions due to improvements to overhead lines.

Electric Distribution Meters & Line Transformers (Page E-22)

ADjustments in meters necessary to correct records in 2000.
